



The Gazette of Meghalaya

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 20

Shillong, Tuesday, January 22, 2019

2nd Magha, 1940 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS(T) 65/2017/Pt II/80. - WHEREAS, sub-section (1) of section 44 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, the electronic system to be developed is at the advanced stage and is likely to be made operational by the 31st January, 2019 as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section; NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Meghalaya Goods and Services Tax Act, 2017, the Government of Meghalaya, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Meghalaya Goods and Services Tax (Removal of Difficulties) Order, 2018.
2. In section 44 of the Meghalaya Goods and Services Tax Act, 2017, after sub-section (2), the following Explanation shall be inserted, namely:—

“*Explanation.*— For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st March, 2019.”.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS (T) 65/2017/Pt II/81. - WHEREAS, sub-section (4) of section 16 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that-

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in Meghalaya and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity-

- (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;
- (ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Meghalaya Goods and Services Tax Act, 2017, the Government of Meghalaya, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title—This Order may be called the Meghalaya Goods and Services Tax (Second Removal of Difficulties) Order, 2018.-

2. In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”.

3. In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely: —

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS(T) 65/2017/Pt II/82. - WHEREAS, sub-section (1) of section 44 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, through the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Meghalaya Goods and Services Tax Act, 2017, the Government of Meghalaya, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Meghalaya Goods and Services Tax (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Meghalaya Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st March, 2019”, the figures, letters and word “30th June, 2019” shall be substituted.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS(T) 65/2017/Pt II/83. - WHEREAS, sub-section (4) of section 52 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Meghalaya Goods and Services Tax Act, 2017, the Government of Meghalaya, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Meghalaya Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018.
2. In section 52 of the Meghalaya Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely: —

“*Explanation:* - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.”.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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PART-I

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th January, 2019.

No.ERTS (T) 40/2009/Pt/93. - The Governor of Meghalaya is pleased to appoint Shri P. Sharma, as Vice-Chairman of the Meghalaya Commission on Resource Mobilisation with the perks and facilities under category 'B' of the Finance Department's O.M. No.FEM 44/2003/ Pt.II/157, dated 17th September, 2010, with effect from the date of assumption of charge and until further orders.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2018.

No.ERTS (T) 65/2017/474. - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, No.ERTS(T)65/2017/13, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 100, dated the 5th July, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following *proviso* shall be inserted, namely: -

"Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.";

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of Business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, Located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.";

- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
 "(h) provisions of this notification, in so far as they apply to the Central Government and State, Governments, shall also apply to the Parliament and State Legislatures."
 2. This notification shall come into force on the 1st day of January, 2019.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
 Excise, Registration, Taxation & Stamps Department.



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No. 26

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PART-I

GOVERNMENT OF MEGHALAYA

PROGRAMME IMPLEMENTATION AND EVALUATION DEPARTMENT

NOTIFICATION

The 18th January, 2019.

No.PIA.26/2018/98. - The Governor of Meghalaya is pleased to notify the allocation of districts to the Cabinet Ministers for undertaking the 3rd & final round of "Systematic Review of the various flagship programmes for the year 2018-2019, as indicated in the list below at para 2.

Sl. No.	Cabinet Ministers	District allocated	Names of the Liaison Officers
1.	Shri Prestone Tynsong, Deputy Chief Minister	West Garo Hills District, Tura.	Shri D. S. Kharpan, Assistant Director.
2.	Shri James P. K. Sangma, Minister	South West Garo Hills District, Ampati.	Shri N. R. Kharchandy, Research Officer.
3.	Shri A. L. Hek, Minister	West Khasi Hills District, Nongstoin.	Shri M. C. Khonglah, Assistant Research Officer.
4.	Shri Sniawbhalang Dhar, Minister	South West Khasi Hills District, Mawkyrwat	Shri N. R. Kharchandy, Research Officer.
5.	Shri Comingone Ymbon, Minister	East Garo Hills District, Williamnagar.	Shri S. Sungoh Research Officer.
6.	Shri Metbah Lyngdoh, Minister	East Khasi Hills District, Shillong.	Smti. C. Tariang, Joint Director
7.	Shri Lahkmen Rymbui, Minister	East Jaintia Hills District, Khliehriat.	Smti. L. Bareh, Research Officer.
8.	Shri Kyrmen Shylla, Minister	West Jaintia Hills District, Jowai.	Smti. B. Nongtraw, Assistant Research Officer.
9.	Shri Banteidor Lyngdoh, Minister	South Garo Hills District, Baghmara.	Shri B. R. Marak, Assistant Research Officer
10.	Shri Hamlet Dohling, Minister	Ri-Bhoi District, Nongpoh	Shri W. Kharrngi, Assistant Director
11.	Shri Samling Malngiang, Minister	North Garo Hills District, Resubelpara.	Shri E. B. Lyngdoh, Deputy Director

2. The Flagship Programmes to be reviewed are : (1) MGNREGS, (2) PMAY, (3) NSAP, (4) SSA, (5) MDM, (6) ICDS, (7) NHM, (8) NRDWP, (9) TSC/SBM, (10) PMGSY, (11) AIBP/PMKSY and (12) RKVY.
3. The Ministers will undertake a quarterly review of the above mentioned flagship Programmes and complete the same before 31st March, 2019. The Liaison Officers of the Directorate of the Programme Implementation & Evaluation will coordinate with the Deputy Commissioners of the assigned districts and fix dates, in consultation with the Ministers. The pending reviews if any, of the first and second rounds may also be completed, as per the orders issued earlier.
4. This issues with the approval of the Chief Minister.

K. N. KUMAR,

Additional Chief Secretary to the Govt. of Meghalaya,
Programme Implementation & Evaluation Department.